

**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency  
Washington, DC 20250

**Notice FI-3182**

**For:** KC-ITSD and State and County Offices

**Reporting CCC-1099-A's to Producers and IRS**

**Approved by:** Associate Administrator for Operations and Management



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**1 Overview**

**A Background**

IRS Code, Section 6050J, requires that CCC, as a lender of money secured by property in connection with a trade or business, file an information return reporting any full or partial acquisition of the property. This requirement applies to CCC when either of the following occurs:

- CCC acquires an interest in any property in full or partial satisfaction of any debt
- CCC has reason to know that the property in which it has a security interest has been abandoned.

**B Purpose**

This notice provides:

- procedures to State and County Offices for:
  - printing CCC-1099-A's for producers for calendar year 2013 loan collateral acquisitions
  - distributing CCC-1099-A's to producers in January 2014
  - transmitting CCC-1099-A loan collateral acquisition data to KC-ITSD
  - purging prior year price support loan forfeiture, settlement, or abandonment data from the IRS history file
- actions for KC-ITSD to follow.

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<b>Disposal Date</b>	<b>Distribution</b>
March 1, 2014	KC-ITSD and State Offices; State Offices relay to County Offices

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### 1 Overview (Continued)

#### C System-Generated CCC-1099-A's

System-generated CCC-1099-A's will be used for reporting both original and corrected transactions to the producer.

#### D Contact Information

If there are questions about this notice, State Offices shall contact the appropriate office as follows.

Issue	Contact
Software-related problems.	Contact the National Help Desk at 800-255-2434.  <b>Note:</b> Select option 3 for hardware and FSA application software.
Policies in this notice.	Contact Jackie Pickens by either of the following: <ul style="list-style-type: none"><li>• e-mail at <b>jackie.pickens@wdc.usda.gov</b></li><li>• telephone at 202-772-6027.</li></ul>
Data transmission questions.	Contact Deborah May by either of the following: <ul style="list-style-type: none"><li>• e-mail at <b>deborah.may@kcc.usda.gov</b></li><li>• telephone at 816-926-2659.</li></ul>

**Note:** County Offices shall retain copies of all CCC-1099-A's issued to be provided if a copy or replacement is requested by the recipient.

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### 2 Action

#### A County Office Action

County Offices shall take the following action between **January 2 and 17, 2014**, on Accounting Main Menu AAA000.

Step	Action
1	On Menu AAA000: <ul style="list-style-type: none"><li>• ENTER “7”, “IRS Reporting Function”</li><li>• PRESS “<b>Enter</b>” and IRS Reporting Menu AFA105 will be displayed.</li></ul>
2	On Menu AFA105: <ul style="list-style-type: none"><li>• ENTER “1”, “IRS Settlements, Forfeitures and Abandonments Reporting”</li><li>• PRESS “<b>Enter</b>” and Loan Transaction Menu AFA110 will be displayed.</li></ul>
3	On Menu AFA110: <ul style="list-style-type: none"><li>• ENTER “3”, “Print Original CCC-1099-A’s”</li><li>• PRESS “<b>Enter</b>”.</li></ul> <p><b>Note:</b> This option:</p> <ul style="list-style-type: none"><li>• will print all CCC-1099-A’s for producers recorded in the IRS history file</li><li>• can <b>only</b> be selected between <b>January 2 and 17, 2014</b>.</li></ul> <p>Review printed CCC-1099-A’s for legibility and accuracy <b>before</b> releasing them to producers.</p> <p>A negative report:</p> <ul style="list-style-type: none"><li>• is <b>required</b> from offices that have no forfeiture, settlement, or abandonment activity</li><li>• will <b>only</b> be generated by selecting the print option.</li></ul> <p><b>Note:</b> The negative report will transmit to KC-ITSD.</p>

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### 2 Action (Continued)

#### A County Office Action (Continued)

Step	Action
4	<p>Mail CCC-1099-A's to producers no later than <b>January 17, 2014</b>.</p> <p>Mail 1 copy of CCC-1099-A to:</p> <p>FSC, PMO, PRFG STOP 8588 P.O. BOX 419205 KANSAS CITY MO 64141-6205.</p> <p><b>Note:</b> Keep 1 copy of CCC-1099-A in the County Office.</p>
5	<p>Transmit IRS transmission files as of <b>COB January 17, 2014</b>.</p> <p><b>Note:</b> The IRS history file will automatically be included in the first transmission created using the "Queue All" option after selecting the CCC-1099-A print option.</p>
6	<p>Purge prior year price support loan forfeiture, settlement, or abandonment data recorded in the IRS history file according to 62-FI, paragraph 35.</p>

#### B KC-ITSD Action

KC-ITSD shall take the following actions.

Step	Action
1	<p>Monitor transmissions received from County Offices to ensure that IRS history files have been received by <b>COB January 31, 2014</b>.</p>
2	<p>On <b>February 3, 2014</b>, contact the State Office computer specialists for each County Office that has <b>not</b> transmitted files to IRS.</p> <p><b>Note:</b> Continue contacting State Offices until <b>all</b> IRS history files have been successfully transmitted to KC-ITSD.</p>